

**1990 California Adjustments****CA****Important:** Attach this schedule directly behind Form 540.

Name(s) as shown on return

Social security number

**PART I ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME****Step 1****Subtractions**

1	State income tax refund from federal Form 1040, line 10	1
2	Unemployment compensation from federal Form 1040, line 20, or Form 1040A, line 12	2
3	Social security benefits from federal Form 1040A, line 21b, or Form 1040A, line 13b	3
4	California nontaxable interest or dividend income. See instructions	4
5	Railroad retirement benefits and sick pay. See instructions	5
6	California Lottery winnings. See instructions	6
7	Fringe benefits, etc. See instructions	7
8	IRA distributions. See instructions	8
9	Pensions and annuities. See instructions	9
10	Passive activity. See instructions	10
11	Depreciation and amortization from form FTB 3885A, line 6a and line 10a	11
12	Capital gains or (losses) from California Schedule D, line 11a	12
13	Other gains or (losses) from California Schedule D-1, line 21a and line 38	13
14	Other subtractions:	
	a California net operating loss deduction from your 1989 forms FTB 3805V and 1990 FTB 3805Z. See instructions	14a
	b Other. See instructions. Specify _____	
	_____	
	_____	14b
15	Total subtractions. Add lines 1 through 14b. Enter here and on Form 540, line 14	15

**Step 2****Additions**

16	Interest on state and municipal bonds from a state other than California. See instructions	16
17	Fringe benefits, etc. See instructions	17
18	Passive activity. See instructions	18
19	Depreciation and amortization from form FTB 3885A, line 6b and line 10b	19
20	Capital gains or (losses) from California Schedule D, line 11b	20
21	Other gains or (losses) from California Schedule D-1, line 21b and line 38	21
22	Other additions:	
	a Federal net operating loss deduction from your 1990 federal Form 1040, line 22	22a
	b Other. See instructions. Specify _____	
	_____	
	_____	22b
23	Total additions. Add lines 16 through 22b. Enter here and on Form 540, line 16	23

**PART II ADJUSTMENTS TO FEDERAL ITEMIZED DEDUCTIONS**

24	Federal itemized deductions from federal Schedule A, line 27	24
25	State and local income taxes from federal Schedule A, line 5 and foreign income taxes. See instructions	25
26	Subtract line 25 from line 24	26
27	Other adjustments. See instructions. Specify _____	
	_____	
	_____	27
28	California itemized deductions. Combine line 26 and line 27	28

If your California itemized deductions on line 28 are larger than your standard deduction, enter your California itemized deductions on Form 540, line 18. Otherwise, enter your standard deduction on Form 540, line 18.